



ANNUAL FINANCIAL REPORT

Clay County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2021

SCOPE

We have audited the basic financial statements of Clay County as of and for the year ended June 30, 2021.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2021/FY21ClayAFR.pdf>

RESULTS

Our report on Clay County's financial statements is unmodified.

Our audit resulted in **three findings** and recommendations, which we have reviewed with Clay County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of the County Mayor and Road Superintendent

- The offices had not established formal purchase order systems.

Offices of County Mayor

- Expenditures exceeded appropriations.

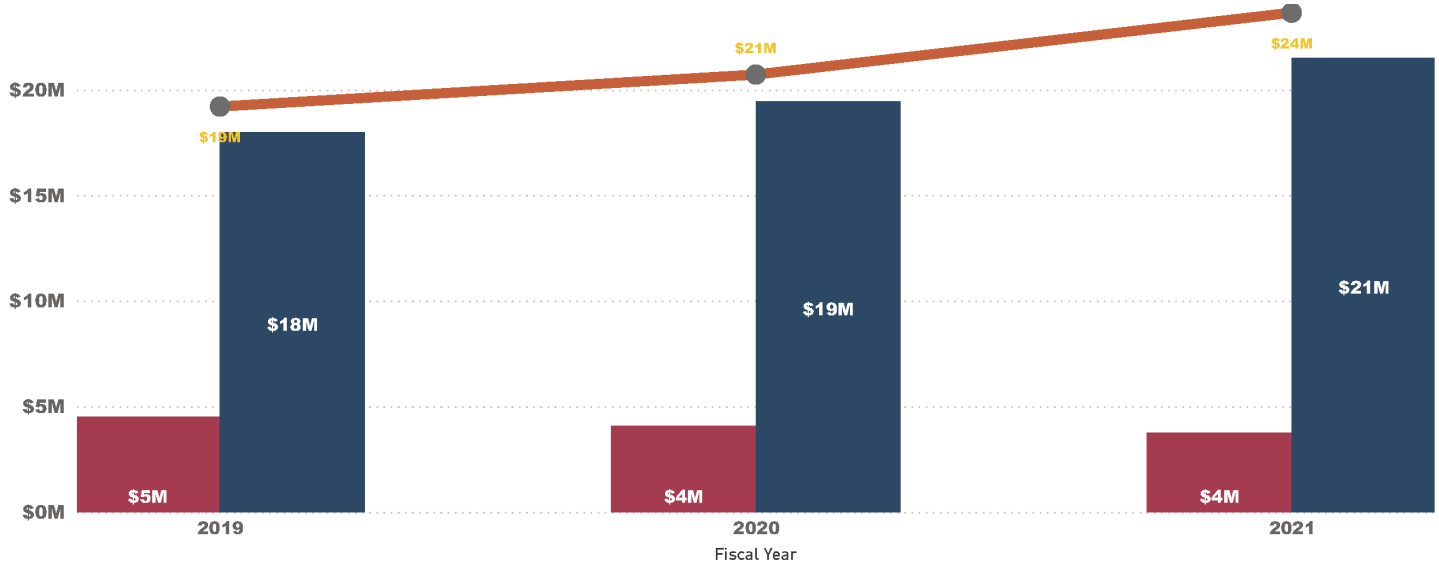
Office of Circuit and General Sessions Courts Clerk

- An investigation of the Circuit and General Sessions Courts Clerk resulted in the official being suspended from office.

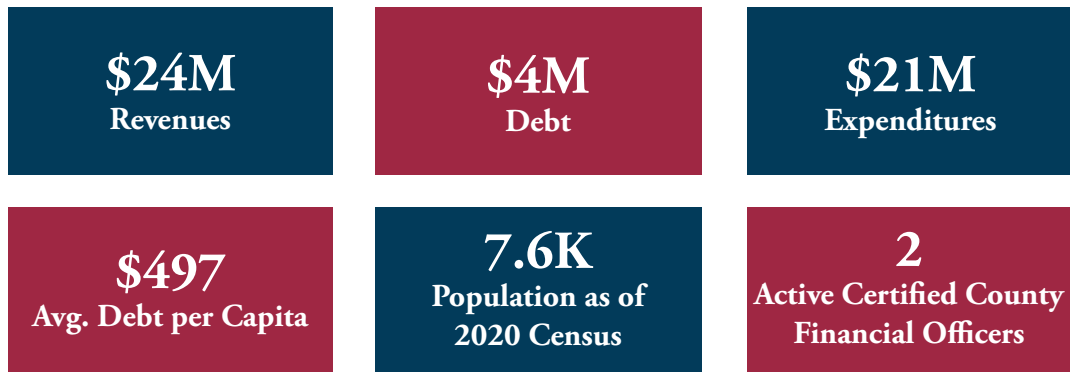
DATA SNAPSHOT

Total Debt, Total Expenditures and Total Revenues by Fiscal Year

● Total Debt ● Total Expenditures ● Total Revenues



CLAY COUNTY DEMOGRAPHICS • FY 2021



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

